

**BEFORE THE DEPARTMENT OF COMMERCE AND INSURANCE
FOR THE STATE OF TENNESSEE**

IN THE MATTER OF:

DELTA DENTAL PLAN OF TENNESSEE

)
) **No.: 04-022**
)

**ORDER ADOPTING EXAMINATION REPORT AS FILED
WITH DIRECTIVES**

Pursuant to Tenn. Code Ann. §§ 56-43-113 and 56-1-401, *et seq.*, the Insurance Division of the State of Tennessee Department of Commerce and Insurance (hereinafter referred to as the "Division") has examined the affairs of Delta Dental Plan of Tennessee (hereinafter also referred to as the "Company"), a dental service plan corporation domiciled in the State of Tennessee. As a result of an examination conducted as of the 31st day of December, 2002, the examiner-in-charge filed with the Division, on the 14th day of January, 2004, a verified, written report of examination, and a copy of that report has been sent to Delta Dental Plan of Tennessee. (The Report on Examination of Delta Dental Plan of Tennessee, is attached hereto and marked as Exhibit A). The Division received no written rebuttal to said examination report from the company.

Pursuant to Tenn. Code Ann. § 56-1-411, said examination report regarding the affairs of Delta Dental Plan of Tennessee, filed with the Insurance Division of the State of Tennessee Department of Commerce and Insurance on the 13th day of January, 2004, is hereby **ADOPTED** as filed, with the following **DIRECTIVES** to the Company.

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Dept. Of Commerce & Insurance
Company Examinations

Delta Dental Plan of Tennessee is hereby **DIRECTED** to accomplish the following:

1. The Company is **DIRECTED** to comply with Tenn. Code Ann. § 56-1-501(g) by preparing its financial statements in accordance with the National Association of Insurance Commissioners' Accounting Practices and Procedures Manual, including, but not limited to, SSAP No. 26, paragraph 4, as to recording stock and bond purchases.
2. The Company is **DIRECTED** to comply with Tenn. Code Ann. § 56-30-133 by maintaining its business records as data using any commercially acceptable electronic means.

The company shall comply with the directions contained in this order within thirty (30) days of its entry.

The adoption of this examination report shall not preclude the Department from imposing sanctions against Delta Dental Plan of Tennessee for potential violations of the Dental Service Plan Law, Tenn. Code Ann. §§ 56-30-101, *et seq.*, which may be revealed in the examination report, it being the intent of this Order Adopting Examination Report with Directives merely to adopt the examination report filed by the examiner-in-charge with the directives herein contained.

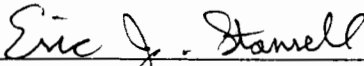
It is so **ORDERED**.

ENTERED this the 19th day of March, 2004.

Paula A. Flowers

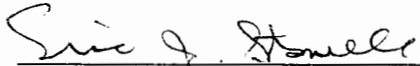
Paula A. Flowers, Commissioner
Department of Commerce and Insurance
State of Tennessee

PREPARED FOR ENTRY:


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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing Order Adopting Examination Report as Filed has been messenger mailed to Larry C. Knight, Jr., Assistant Commissioner for Insurance, Department of Commerce and Insurance, and Don Spann, Chief Examiner, Department of Commerce and Insurance, and mailed, first class, postage prepaid, to Delta Dental Plan of Tennessee, at the mailing address of 240 Venture Circle, Nashville, Tennessee 37228, on this the 19 day of March, 2004.


Eric J. Stansell
Certifying Attorney